

--- **23** on 25 Cigarettes - the “Imperial Tobacco” overprint for the September 1939 Budget ---

Since 1935 Imperial Tobacco had been producing a 25¢ *twenty-five* cigarette package for sale *across Canada*, and a *twenty-four* cigarette pack, for sale in the City of Montreal, which under their 2% municipal sales tax, sold *locally* for 25¢.

When the first wartime Budget of September 1939 raised the excise duty on *small cigarettes* from \$ 4.00 to \$ 5.00 per thousand the manufacturers, attempting to maintain a fixed price level on their brands, decreased their sizes by one cigarette per pack of ten (or major fraction thereof) and *twenty-five* cigarettes became *twenty-three* cigarettes for 25¢ sale *across Canada*.

As an interim measure, “Imperial Tobacco” overprinted their *on-hand* sheets of the imperforate twenty-five cigarettes stamp in **black ink** with a central 8 mm. *killer* Gothic **23**, plus 4 mm. square *bottom corner killers* **O** in the *one-time overprint / cancellation* company provisional **RC-436**.



★**RC-436 - 23** on 25 cigarettes, imperf, the Imperial 1939 company surcharge, coded **CJC / 6-10D** in September 1939

[★RC-436]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1939	---	---	---	---	---	---	---	---	CJC	---	---	---

Twenty-three cigarettes sold *across Canada* (except in Montreal and its environs) at 25¢ per pack, while *twenty-two* cigarettes were also being sold *in Montreal* at 25¢.

--- **23** on 25 Cigarettes - BABN's overprint for the September 1939 Budget ---

At the same time BABN overprinted **RC-394** in *black ink* with four central 6 mm. horizontally stacked *killer bars* and a 4 mm. Roman **23** at each side plus four stacked 4 mm. horizontal *killer bars* in the bottom corners as the provisional **RC-469**.



★**RC-469** - **23** on 25 cigarettes, imperf, BABN's 1939 surcharge, coded **CJC / 6-10D** by “Imperial Tobacco” in September 1939

--- the cancellations read horizontally upright - 3 copies to date ---

[★RC-469]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1939	---	---	---	---	---	---	---	---	CJC	AJD	BJD	---

--- the definitive 23 Cigarettes - as used by "Imperial Tobacco" - Budget of September 1939 ---

The imperforate twenty-three cigarette Series "C" definitive was in use at "Imperial Tobacco" in November 1939. The hidden letters "H-T" indicate that the die was approved late in 1939.



★ RC-390 - 23 cigarettes, imperf, coded **BJD / 6-10D** by "Imperial Tobacco" in November 1939

--- the cancellations read horizontally upright - 8 copies to date ---

[★RC-390]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1939	---	---	---	---	---	---	---	---	---	---	BJD	CJD
1940	AKA	BAK	CAK	AKB	BKB	CKB	---	---	---	---	---	---

When the Budget of June 1940 increased the excise duty on *small cigarettes* from \$ 5.00 to \$ 6.00 per thousand, "Imperial Tobacco" dropped the *twenty-three* cigarette package and began production of *twenty* cigarette package for *across Canada* sales at 25¢ and also re-introduced the *twenty-five* cigarette pack at 30¢. The 23 cigarette stamp became obsolete and was overprinted for use at 22 cigarettes.

File path is [c:\MS - STAMPS \ RC_STAMPS \ 1935 - Series C \ 23 cigarettes \ 6-10D - small],
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